

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re)	Chapter 11
)	
W.R. Grace & Co., <i>et al.</i> ,)	Case No. 01-01139 (KG)
)	
<u>Reorganized Debtors.</u>)	Re: D.I. Nos. 32854 and 32877

**ORDER ENFORCING PLAN AND CONFIRMATION
ORDER AGAINST INTERNAL REVENUE SERVICE**

Upon consideration of the Motion for Entry of an Order Enforcing Plan and Confirmation Order Against Internal Revenue Service (the "Motion") and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b), and that this Court may enter an order consistent with Article III of the United States Constitution; venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted in its entirety.
2. The IRS shall:
 - a. Recalculate the deficiency interest owed by Grace with respect to the 1998 income tax deficiency at the Plan rate of 4.19% during the period from the Petition Date (April 2, 2001) through the date of payment by Grace (March 15, 2009), which results in total deficiency interest of \$3,434,608, rather than \$4,980,800 as determined by the IRS;

b. Recalculate the amount of the refund owed to Grace as of September 12, 2014, with respect to the 1998 income tax deficiency, which results in a refund due in the amount of \$3,654,459, rather than \$2,027,545 as determined by the IRS (for a difference of \$1,626,914); and

c. Issue a refund to the Reorganized Debtors for the additional \$1,626,914 refund owed to Grace as of September 12, 2014, plus overpayment interest accrued at the overpayment rate specified in Tax Code § 6621 on such amount from September 12, 2014, through the date of payment by the IRS.

3. The Reorganized Debtors are authorized to take all actions that may be necessary to undertake the relief set forth in this Order.

4. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such motion and the requirements of Fed. R. Bankr. P. 6004(a) and the local rules of the Court are satisfied by such notice.

5. The Court shall retain jurisdiction to hear and determine all matters arising from or relating to the implementation of this Order and the matters set forth in the Motion.

6. This Order shall be effective and enforceable immediately upon entry and its provisions shall be self-executing and shall not be stayed under Fed. R. Bankr. P. 7062, Fed. R. Bankr. P. 6004(h) and Fed. R. Bankr. P. 9014 or otherwise.

Dated: October 23, 2017



KEVIN GROSS, U.S.B.J.